#### §86.30

- (1) You propose a 200-foot dock for eligible user tie-up spaces that you attach to the shore at a boat launch. It will attract ineligible use as a tie-up for boaters as they enter and exit the water. You must allocate costs between the expected eligible and ineligible use.
- (2) You propose a breakwater, fuel station, pumpout station, restroom, dredging, navigational aids, or other multiuse or multipurpose action.
- (e) Examples of actions for which you do not need to allocate costs between user groups are:
- (1) You propose to construct, renovate, or maintain docks specifically for eligible vessels.
- (2) You propose to produce information and educational materials specific to BIG.
- (f) You must clearly inform boaters when access by ineligible users is limited or restricted following the guidance at §86.94.
- (g) We may ask you to clarify or change how you allocate costs in your grant application if they do not meet our standards. We may reject costs or applications that do not allocate costs between eligible and ineligible users according to the requirements of this section and the NOFO.

## Subpart C—Federal Funds and Match

### §86.30 What is the source of BIG funds?

- (a) BIG receives Federal funding as a percentage of the annual revenues to the Sport Fish Restoration and Boating Trust Fund (Trust Fund) [26 U.S.C. 4161(a), 4162, 9503(c), and 9504].
- (b) The Trust Fund receives revenue from sources including:
- (1) Excise taxes paid by manufacturers on sportfishing equipment and electric outboard motors;
- (2) Fuel taxes attributable to motorboats and nonbusiness use of small-engine power equipment; and
- (3) Import duties on fishing tackle, yachts, and pleasure craft.

# §86.31 How does the Service know how much money will be available for BIG grants each year?

- (a) We estimate funds available for BIG grants each year based on the revenue projected for the Trust Fund. We include this estimate when we issue a NOFO at http://www.grants.gov.
- (b) We calculate the actual amount of funds available for BIG grants based on tax collections, any funds carried over from previous fiscal years, and available unobligated BIG funds.

#### §86.32 What are the match requirements?

- (a) The Act requires that you or another non-Federal partner must pay at least 25 percent of eligible and allowable BIG-funded facility costs. We must waive the first \$200,000 of the required match for each grant to the Commonwealth of the Northern Mariana Islands and the territories of American Samoa, Guam, and the U.S. Virgin Islands (48 U.S.C. 1469a).
- (b) Match may be cash contributed during the funding period or in-kind contributions of personal property, structures, and services including volunteer labor, contributed during the period of performance.
  - (c) Match must be:
- (1) Necessary and reasonable to achieve project objectives;
  - (2) An eligible activity or cost;
- (3) From a non-Federal source, unless you show that a Federal statute authorizes the specific Federal source for use as match; and
- (4) Consistent with 2 CFR 200.29 and 200.306, and any other applicable sections of 2 CFR part 200. This includes any regulations or policies that replace or supplement 2 CFR part 200.
  - (d) Match must not include:
  - (1) An interest in land or water;
- (2) The value of any structure completed before the beginning of the period of performance, unless the Service approves the activity as a preaward cost:
- (3) Costs or in-kind contributions that have been or will be counted as satisfying the cost-sharing or match requirement of another Federal grant, a Federal cooperative agreement, or a Federal contract, unless authorized by Federal statute; or